



**DEPARTMENT OF CONSUMER AFFAIRS**  
CALIFORNIA BOARD OF ACCOUNTANCY  
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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)**  
**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING**  
**NOTICE & AGENDA**

**Thursday, September 22, 2011**  
**9:00 a.m. – 5:00 p.m.**

**Meeting Location**  
Tsakopoulos Library Galleria  
828 I Street  
Sacramento, CA 95814  
Telephone: (916) 264-2800  
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Roll Call and Call to Order (**Sally Anderson**).

- I. Report of the President (**Sally Anderson**).
  - A. Educational Presentation on Legislative Tracking (**Matthew Stanley, CBA Staff**).
  - B. Proposed Modification to 2012 CBA Meeting Calendar (**Veronica Daniel, CBA Staff**).
  - C. Announcement Regarding Annual Officer Elections.
  - D. Presentation of CBA Leadership's Award of Excellence.
- II. Report of the Vice President (**Marshal Oldman**).
  - A. Recommendations for Appointment to the Enforcement Advisory Committee (EAC).
  - B. Recommendations for Appointment to the Qualifications Committee (QC).
  - C. Resolution for Retiring EAC Member, Arthur Thielen.

- III. Report of the Secretary/Treasurer **(Leslie LaManna)**.
  - A. Discussion of Governor's Budget.
  - B. Fiscal Year 2010-11 Year End Financial Report.
- IV. Report of the Executive Officer (EO) **(Patti Bowers)**.
  - A. Update on Hiring Freeze Exemption Requests.
  - B. Update on CBA 2010-2012 Communications and Outreach Plan **(Lauren Hersh, Information and Planning Manager)**.
  - C. CBA 2010-2011 Annual Report **(Dan Rich, Assistant EO)**.
  - D. Update on Legislation Which the CBA Has Taken a Position (AB 431, AB 1424, SB 103, SB 306, SB 541, SB 543, SB 706, SB 773) **(Matthew Stanley)**.
  - E. Discussion on Initiating a Rulemaking to Amend California Code of Regulations, Title 16, Section 4 – Safe Harbor **(Matthew Stanley)**.
  - F. Discussion of Report to the Financial Accounting Foundation on Potential Revised Accounting Standards for Private Companies and a New Standard Setting Board **(Paul Fisher, Supervising Investigative CPA)**.
- V. Report of the Licensing Chief **(Deanne Pearce)**.
  - A. Report on Licensing Division Activity.
  - B. Discussion on Fingerprinting CPAs Licensed Prior to January 1998.
- VI. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations, Default Decisions, and Proposed Decisions).
- VII. Report of the Enforcement Chief **(Rafael Ixta)**.
  - A. Enforcement Case Activity and Aging Report.
  - B. Citation and Fine Activity Report.
  - C. Reportable Events Report.
  - D. Update on Peer Review Implementation.

E. Annual Results From the DCA Performance Measures Report.

VIII. Committee and Task Force Reports.

A. Enforcement Program Oversight Committee (EPOC)  
**(Michelle Brough, Chair).**

No Report.

B. Committee on Professional Conduct (CPC)  
**(Marshal Oldman, Chair).**

No Report.

C. Legislative Committee (LC) **(Diana Bell, Chair).**

No Report.

D. Ethics Curriculum Committee (ECC) **(Donald Driftmier, Chair).**

Report of the August 16, 2011 ECC Meeting.

E. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair).**

1. Report of the August 30, 2011 PROC Meeting.
2. Acceptance of 2012 PROC Meeting Dates.
3. White Paper Regarding Changes to the AICPA Standards for Performing and Reporting on Peer Reviews.
4. Proposed Changes to the AICPA Standards for Performing and Reporting on Peer Reviews: Performing and Reporting on Reviews of Quality Control Materials.
5. Conflicts of Interest Involving Members of the PROC.

F. Enforcement Advisory Committee (EAC) **(Cheryl Gerhardt, Chair).**

1. Report of the August 4, 2011 EAC Meeting.
2. Acceptance of 2012 EAC Meeting Dates.

G. Qualifications Committee (QC) **(Fausto Hinojosa, Chair).**

No Report.

IX. Acceptance of Minutes

- A. Draft Minutes of the July 21, 2011 CBA Meeting.
- B. Draft Minutes of the September 1, 2011 CBA Meeting.
- C. Minutes of the May 5, 2011 EAC Meeting.
- D. Minutes of the July 8, 2011 PROC Meeting.
- E. Minutes of the August 16, 2011 ECC Meeting.

X. Other Business.

- A. American Institute of Certified Public Accountants (AICPA).

No Report.

- B. National Association of State Boards of Accountancy (NASBA).

- 1. Update on NASBA Committees.

- a. Accountancy Licensee Database Task Force  
**(Patti Bowers/Sally Anderson).**

- b. Board Relevance & Effectiveness Committee  
**(Marshal Oldman).**

- c. Uniform Accountancy Act Committee (UAA)  
**(Donald Driftmier).**

- 2. Proposed Responses to NASBA Regional Director's Focus Questions **(Dan Rich, Assistant Executive Officer).**

- C. Proposed Response to Joint AICPA and NASBA Exposure Draft Regarding Continuing Professional Education Standards **(Deanne Pearce).**

XI. Closing Business.

- A. Public Comments.\*
- B. Agenda Items for Future CBA Meetings.
- C. Press Release Focus **(Lauren Hersh).**

Recent Press Releases.

## Adjournment.

Action may be taken on any item on the agenda.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources.

\*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CBA prior to the CBA taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CBA, but the CBA President may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the CBA to discuss items not on the agenda; however, the CBA can neither discuss nor take official action on these items at the time of the same meeting (Government Code Sections 11125, 11125.7(a)).

The meeting is accessible to individuals with physical disabilities. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Veronica Daniel at (916) 561-1718, or by e-mail at [vdaniel@cba.ca.gov](mailto:vdaniel@cba.ca.gov), or send a written request to the CBA office at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.

For further information regarding this meeting, please contact:

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An electronic copy of this agenda can be found at <http://www.dca.ca.gov/cba/calendar.shtml>.